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HOUSE MEMORIAL 65

49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010

INTRODUCED BY

Jim R. Trujillo

A MEMORIAL

REQUESTING THE TAXATION AND REVENUE DEPARTMENT TO AGGRESSIVELY COLLECT GROSS RECEIPTS TAXES OWED AND TO EDUCATE BUSINESSES ABOUT THEIR OBLIGATIONS TO PAY GROSS RECEIPTS TAXES.

WHEREAS, a responsible and effective tax policy requires that the collection of taxes be fairly enforced across similarly situated taxpayers and that all taxpayers be held accountable; and

WHEREAS, the taxation and revenue department is charged with the duty to administer the gross receipts tax and enforce the collection of the tax; and

WHEREAS, the gross receipts tax is an important revenue stream to fund government services for all New Mexicans; and

WHEREAS, in some cases, small business owners may not have a complete understanding of their obligations to pay gross

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1 receipts taxes or of when such taxes are due; and

2 WHEREAS, better enforcement of the gross receipts tax
3 could substantially increase state revenue without imposing a
4 new tax;

5 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF
6 REPRESENTATIVES OF THE STATE OF NEW MEXICO that the taxation
7 and revenue department be requested to implement a public
8 information campaign to educate the public and businesses about
9 the gross receipts tax; and

10 BE IF FURTHER RESOLVED that the taxation and revenue
11 department be urged to aggressively enforce and collect the
12 gross receipts tax; and

13 BE IT FURTHER RESOLVED that copies of this memorial be
14 transmitted to the secretary of taxation and revenue and the
15 secretary of economic development.